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## **HB 24 Revisions to Redevelopment Agency**

**Effective May 6, 2002**

Modifies the Redevelopment Agencies Act by making minor changes and technical corrections. It resolves internal inconsistencies relating to plan hearings, survey areas, owner participation, relocation plan requirements, time limits for use of tax increment, benefit analysis and publication requirements.

## **HB 84 Property Tax Assessments - Effect of Conservation Easement**

**Effective January 1, 2003**

Requires county assessors to include as part of a property tax assessment any effects a conservation easement may have on the fair market value of the property.

### **HB 95 Property Taxes - Notice of Delinquency** **Effective May 6, 2002**

Changes the delinquent tax notification requirements. Requires the county treasurer to publish, on or before December 31 of each calendar year, a delinquent list (if the delinquent taxpayer is a business entity, then the name of the business entity), in one issue of a newspaper having general circulation in the county; or, in the alternative, the treasurer sends a notice by mail to the delinquent taxpayer and makes available a list of delinquent taxes to the public by electronic means. Notification requires the inclusion of a statement that a penalty is to be imposed. In addition to the required notice, a county treasurer may mail other notices at any time considered appropriate and may include any information considered useful to the owner of record.

### **HB 119 Assessment of Property Subject to a Minimum Parcel Size** **Effective January 1, 2003**

With respect to a property parcel subject to a minimum parcel size of one acre or more as required by a county, city or town zoning ordinance, the county assessor is required to include as part of a property tax assessment the effect the minimum parcel size may have on the fair market value of the property parcel and that the property parcel may not be subdivided into property parcels smaller than the minimum parcel size.

### **HB 127 County Ballot Questions** **Effective May 6, 2002**

Authorizes counties to submit a ballot proposition to the voters at the 2002 regular general election regarding raising property or sales taxes to preserve agricultural land. The bill provides a repeal date of January 1, 2003.

### **HB 131 Reporting of Data to the Automated Geographic Reference Center** **Effective May 6, 2002**

Requires counties to submit to the State Tax Commission information relating to changes in county boundaries due to annexation or the creation of a new county and requires the USTC, at least annually, to submit to AGRC information it received from local government entities relating to changes in local government boundaries.

## **HB 137 Limited Purpose Local Government Agencies Amendments**

### **Effective May 6, 2002**

In fifth and sixth class counties, waves the 20% housing allowance requirement for economic development project area budgets adopted on or after May 1, 2002, if the economic development project area consists of an area without housing units.

## **HB 155 Property Taxes - Farmland Assessment Act**

### **Effective January 1, 2003**

Clarifies when land qualifies or is withdrawn from FAA; decreases the penalty for failure to notify the county within 180 days of the land s withdrawal from FAA from 100% of the rollback tax to the greater of \$10 or 2% of the rollback tax due for the last year of the rollback period; clarifies when a rollback tax is imposed on land withdrawn from a conservation easement; addresses the process for applying for assessment under FAA; changes the filing date for FAA assessment from March 1 to May 1; modifies provisions related to one-time payments in lieu of the rollback tax; defines identical legal ownership for purposes of qualifying for FAA assessment; provides that land less than 5 contiguous acres in area may qualify for assessment under FAA if it is used in conjunction with other agricultural land in the same county; provides that if land in agricultural use in one ownership is located in more than one county, and the land is not contiguous across county lines, FAA status shall be determined on the basis of the land s area and production in each county; exempts property from privilege tax if the use or possession of the property qualifies as land in agricultural use.

## **HB 171 Low-Speed Electric Vehicles on Certain Highways**

### **Effective October 1, 2002**

Modifies the Motor Vehicle Code to define a low-speed vehicle as a four wheeled electric motor vehicle designed to travel not more than 25 miles per hour and a capacity of not more than four passengers including driver. A low-speed electric vehicle is considered a motor vehicle for all purposes, including titling, registration, license plates, property tax, and fuel tax; however, it is exempt from emission inspection. It restricts these vehicles to certain low-speed streets and allows highway authorities to impose additional restrictions. The vehicle is required to be plated and registered which means a fee in lieu of property taxes will be assessed under Section 59-2-405 (value-based vehicle). It is proposed that these vehicles be valued using the Personal Property Valuation Schedules, Class 11 "Street Motorcycles".

## **HB 193 Redevelopment Agencies Notice**

### **Effective May 6, 2002**

Clarifies RDA budget and report filing requirements. The requirement to file copies with the state as a taxing entity is met if the RDA files copies of budgets and reports with the State Tax Commission and the state auditor.

### **HB 201 Property Tax - Judgment Levy**

**Effective January 1, 2003**

Increases the amount of a taxing entity's share of a judgment or order that is required in order for the taxing entity to impose a judgment levy. Currently, a taxing entity cannot impose a judgment levy if the amount of the judgment is less than the smaller of \$1,000 or 1% of the total ad valorem property taxes collected by the taxing entity in the previous year; these amounts are increased to \$5,000 or 2.5%. Refunds for which a judgment levy is imposed that are **less** than \$5,000 are required to be paid within 60 days after the date the refunds are ordered to be paid; refunds **more** than \$5,000 are require to be paid no later than December 31 of the year in which the judgment levy is imposed.

### **HB 212 Special Service District Amendments**

**Effective May 6, 2002**

Expands the scope of services which special service districts may provide to include animal shelter and control.

### **HB 305 Property Tax Amendments**

**Effective January 1, 2003**

Addresses when applications, statements, annual statements or other filings are required for an exemption from taxation or a reduction in value. For a residential exemption, a county legislative body may, by ordinance and under certain conditions, require a statement signed by all owners of the residential property and certifying that the property is residential property. If the county imposes the ordinance, the county may only require the statement if the property did not qualify for the exemption for the prior year, the ownership in the property changed, or the BOE has reason to believe that the property no longer qualifies for the exemption. BOE may not require an application for any property tax exemption except for property owned by a nonprofit entity which is used exclusively for religious, charitable, or educational purposes and places of burial not held or used for private or corporate benefits. Requires an annual statement that property approved for a religious, charitable, educational, or place of burial exemption continues to qualify for the

exemption. The county BOE may waive the application, personal appearance and annual statement requirements for religious, charitable, educational and place of burial entities.

### **HJR 14 Debt Limits for Political Subdivisions**

**If approved by voters - effective Jan 1, 2003**

Proposes to amend the Utah Constitution by modifying language to allow cities or town, other than 1<sup>st</sup> and 2<sup>nd</sup> class cities to incur an additional debt limit for certain services that are owned and controlled by the municipality. It clarifies that no county may become indebted in an amount, including existing indebtedness, exceeding 2% of the value of taxable property in the county.

### **HJR 30 Resolution to Expand the Government Property Tax Exemption**

**If approved by voters - effective January 1, 2003**

Proposes to amend the Utah Constitution, Article XIII, Section 2, to add a property tax exemption for property not owned but used, controlled, and possessed by the state or a political subdivision under the control of the state or a political subdivision.

### **SB 18 Uniform Withdrawal Procedures for Special Districts**

**Effective May 6, 2002**

Repeals existing procedures for withdrawal from special or local districts and creates a uniform procedure for withdrawal.

### **SB 20 Bonding Authority for Irrigation Districts**

**Effective May 6, 2002**

Modifies the Special Districts Code by amending provision related to irrigation districts. It provides for the assessment of use charges in place of annual assessment of taxes; the district is to notify the county assessor of the use charge to be imposed per unit of land or portion thereof served by the district and the county assessor calculates the use charges. Use charges imposed may not be calculated on the basis of the value of property and do not constitute ad valorem property taxes or other taxes. The county treasurer collects and receipts all moneys belonging to the district arising from the use charges. Also, it provides for the collection of delinquent use charges by the county treasurer.

### **SB 29 Interlocal Cooperation Act and Electric Power Facilities Amendments**

**Effective May 6, 2002**

Modifies the Interlocal Cooperation Act and Public Utilities provisions. The act authorizes the creation of new political subdivisions of the state by Utah public agencies and out-of-state public agencies to participate in the undertaking and financing of electric generation facilities adjacent to an existing generation and transmission project or to conduct other activities relating to the generation, transmission, management, and distribution of electricity. The act authorizes an existing Utah interlocal entity to reorganize with out-of-state public agencies as an electric interlocal entity.

### **SB 65 County Law Revisions**

(1) Clarifies references to county legislative bodies, (2) amends provisions relating to the recording of subdivision plats and adjusting and recording boundaries between adjacent parcels, (3) amends the reporting date from January 15 to January 30 for county recorders to provide copies of ownership plats to the county assessor, (4) repeals requirements that the assessor return plat books and descriptions to the recorder, (5) repeals requirements that the assessor maintain separate plat books and, (6) amends procedures relating to the abandonment of public roads.

### **SB 80 Adjustments of County Boundaries**

**If SJR 4 passes, then effective Jan 1, 2003**

Dependent upon passage of a constitutional amendment proposed by SJR 4. Allows a procedure for adjacent counties to make minor adjustments (up to 1,000 feet) to shared boundaries by joint resolution of affected county legislative bodies. It repeals the description of county boundaries located in Sections 17-50-201 through 233 and makes the Lieutenant Governor's Office responsible for maintaining the official county boundary records.

### **SB 104 Sale of Municipal Power Systems**

**Effective May 6, 2002**

Modifies and clarifies the authority of a municipal legislative body in the process of selling or leasing a municipal power system. It authorizes the municipal legislative body to accept or reject a bid and to add or subtract from the appraised value of the power system.

### **SB 143 Private Records Amendments Under Government Records Access and Management Act**

**Effective July 1, 2003**

Modifies provisions relating to employee records. At-risk government employees (peace officers, judges, US Attorney and Assistant US Attorney, certain prosecutors and law enforcement officials) may file a written application providing notice to government entities holding records disclosing private information on the at-risk employee or employee's family members and requesting the government agency classify those records as private. The at-risk government employee may request assistance from the government agency in identifying private information. A county recorder, treasurer, auditor and assessor has responsibility for providing a method for blocking public access to such information as home address, home telephone number, situs address and social security number and providing the at-risk government employee with a disclaimer informing the employee that they may not receive official announcements affecting the employees property such as proposed annexations, incorporations or zoning modifications.

### **SB 169 Property Tax Modifications**

**Effective Jan 1, 2003**

Amends the interest rate and the period for which interest is calculated when a court, the county BOE, or USTC orders a reduction in the amount of property tax paid by a taxpayer. When a taxpayer obtains a final and unappealable judgment or order and a refund is ordered, the refund is to include the amount of tax reduction and any penalty/interest actually paid at the delinquency interest rate on the amount of the tax reduction. Interest is calculated for the period beginning on the later of the day the tax was actually paid or January 1 of the year following the calendar year for which the tax was due and ending on the day the tax is refunded. Interest paid on refunds is calculated at the interest rate earned by the state PTIF. No interest is due the taxpayer on any overpayment of tax. Finally, as presented in HB 201, the act increases the amount of a taxing entity's share of a final and unappealable judgment or order that is required to impose a judgment levy and details when an ordered refund is required to be paid.

### **SJR 4 Joint Resolution Allowing Changes to County Boundaries**

**If approved by voters, then effective January 1, 2003**

Proposes to amend the Utah Constitution to makes it possible to change a county line if a majority of the residents voting in both counties agree to the change. It would also allow county legislative bodies, sharing a common boundary, to make minor adjustments to the county line without an election.

### **SJR 6 Resolution Amending Revenue & Taxation Article - Exemptions**

**Effective May 6, 2002**

Directs the Tax Review Commission to conduct a two-year study of the tax exempt status of public

entities that compete with the private sector, including municipal utilities, recreation centers, golf courses, hospitals or nursing homes owned by a nonprofit entity.

## **SJR 10 Resolution Amending Revenue and Taxation Provisions of Constitution**

**Effective January 1, 2003 -- if approved by voters**

Proposes to amend and modernize the Revenue and Taxation Article (Article 13), of the Utah Constitution. It reorganizes, clarifies, and makes technical changes to provisions relating to revenue and taxation and modernizes the makeup of county boards of equalization to accommodate current county governmental structure. Provides a coordination clause with HJR 30.